

Victim Compensation and Government Claims Board

Readiness Review Table

Overall Assessment: The California Victim Compensation and Government Claims Board (VCGCB) has significant experience managing federal funds. This experience has facilitated VCGCB's preparation for receipt, expenditure, and oversight of American Recovery and Reinvestment Act (ARRA) funds. The VCGCB received \$8,110,055 in ARRA funds. The ARRA funds will go through an existing program, known as the Victims of Crime Act (VOCA) Victim Compensation Formula Grant Program. This program compensates victims and survivors of crimes.

Recommendation: The VCGCB should perform an ARRA specific risk assessment, focusing on internal controls.

	Expectation Met	Comments	10 Day Corrective Action Plan
Oversight and Fraud Prevention			
Knowledgeable about departmental oversight responsibility	Y	Knowledgeable about their oversight responsibility. ARRA funding will be distributed through an existing program that already receives and manages funds from the VOCA.	
Departmental risk assessments prepared and ARRA risks are addressed	P	Performed a departmental risk assessment that included the VOCA program. The VCGCB has not prepared an ARRA specific risk assessment.	Because the ARRA funds are to be spent under the same rules as our ongoing VOCA grants, we believe we can rely upon our internal audit group's recent (June 2009) VOCA review as an appropriate assessment of our risk.
Fraud awareness training	P Y as of July 28, 2009	The VCGCB does not provide fraud awareness training but has a fraud policy on Reporting Suspected Improper/Illegal Activity, last updated on July 8, 2009. VCGCB staff will attend the ARRA Inspector General's Fraud Prevention and Detection Training on July 28, 2009.	We have attended the ARRA Inspector General's Fraud Prevention and Detection Training held on July 28, 2009.
Financial Integrity and State Manager's Accountability Act (FISMA) Compliant Department prepared a 2007 FISMA report on the adequacy of the entity's systems of internal control and submitted a corrective action plan within 6 months	Y	Submitted a FISMA report for the biennial period ending December 31, 2007. Corrective action plans were submitted.	
ARRA review performed by Government Accountability Office (GAO)	N/A	GAO did not select VCGCB for their review.	
Tracking system in place to address prior audit findings (i.e., how does the department know all findings have been addressed)	Y	Tracking system is in place. The California Bureau of State Audits (BSA) identified 12 findings in December 2008. As of May 2009, 4 findings have been fully corrected and the remaining 8 have been partially corrected. The final report on corrective action is due to BSA in December 2009.	
Grants Management and Accountability			

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	Expectation Met	Comments	10 Day Corrective Action Plan
Sub-recipient training	N/A	ARRA funds will be used by VCGCB to pay eligible claims; therefore, there will be no sub-recipients.	
Competitive grants and fixed-price agreements	N/A	ARRA funds will be used by VCGCB to pay eligible claims; therefore, there will be no sub-recipients.	
Grant agreements are clear, specific, and meet ARRA requirements. (Such as, site visits, administrative costs, interest, progress reports, budgets, modifications, record retention policy, match, list of ineligible expenditures, notification of possible audit)	N/A	ARRA funds will be used by VCGCB to pay eligible claims; therefore, there will be no sub-recipients.	
Department is requiring specific ARRA required data elements to be tracked (jobs created/saved, project status info, etc.)	N/A	ARRA funds will be used by VCGCB to pay eligible claims; therefore, there will be no sub-recipients.	
Certification letters are required by applicant	N/A	ARRA funds will be used by VCGCB to pay eligible claims; therefore, there will be no sub-recipients.	
Working with grantees to develop performance measures	N/A	ARRA funds will be used by VCGCB to pay eligible claims; therefore, there will be no sub-recipients.	
Performing risk assessments and/or audits on sub-recipients awarded ARRA funds	N/A	ARRA funds will be used by VCGCB to pay eligible claims; therefore, there will be no sub-recipients.	
Specific steps department will take to monitor sub-recipients of ARRA funds	N/A	ARRA funds will be used by VCGCB to pay eligible claims; therefore, there will be no sub-recipients.	
Challenges Identified by Department			
During the readiness interview, department staff identified concerns		Concern over the additional reporting and accountability requirements. Also, federal guidelines and data element reporting requirements are continuously changing and are unclear or confusing.	

Tickmarks:

Y = Yes. The expectation is being met.

P = Partial. The expectation is being partially met.

N = No. The expectation is not currently being met.

N/A = Not applicable.